



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

March 19, 1998

Mr. Antonio Alvarado  
Executive Director  
State Bar of Texas  
P.O. Box 12487  
Austin, Texas 78711

OR98-0759

Dear Mr. Alvarado:

You ask this office to reconsider our ruling in Open Records Letter No. 97-2734 (1997). Your request for reconsideration was assigned ID#113823.

The State Bar of Texas (the "State Bar") received a request from a representative of the Internal Revenue Service ("IRS") for "a database of all licensed attorneys practicing in Texas," including the name, address, social security number, business name and address, telephone number and employer identification number. In Open Records Letter No. 97-2734 (1997), this office concluded that section 7602 of title 26 of the United States Code authorized the IRS to obtain social security numbers of all licensed attorneys practicing in Texas. In your request for reconsideration, you contend that a request for social security number information from the IRS must pertain to a specific inquiry, not a specific category of people.

We have reviewed your arguments and the relevant federal law pertaining to IRS access to certain information. Section 7602 of title 26 of the United States Code provides in part that the IRS is authorized to "examine any books, papers, records, or other data which may be relevant or material to" an inquiry "into any offense connected with the administration or enforcement of the internal revenue laws" or "[f]or the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax."

As we stated in Open Records Letter No. 97-2734 (1997), it appears that section 7602 authorizes the requestor to obtain the requested information. We, therefore, affirm Open Records Letter No. 97-2734 (1997).

If you have any questions regarding this ruling, please contact our office.

Yours very truly,

A handwritten signature in black ink, reading "Loretta DeHay". The signature is fluid and cursive, with the first name "Loretta" and last name "DeHay" clearly distinguishable.

Loretta R. DeHay  
Deputy Chief  
Open Records Division

LRD/rho

Ref.: ID# 113823

cc: Ms. Dianne Glass  
Manager, FedState Staff  
Internal Revenue Service  
Department of the Treasury  
300 East 8th Street  
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